

State of New Jersey Local Government Services

Yea	r: 201	8 Municipal User	Friendly	Budget
MUNICIPALIT		aship - County of Union	3	▼ Adopted ▼
Munico	1		Filonam	e: 2020 fba 2018.xlsm
mamoot		te: www.westfieldnj.gov	I licitatii	e. 2020_lba_2016.xlsi11
	Phone Numb		908 789-4040	
	Mailing Addre		425 East Broad S	Street
			423 Last Bload S	oneet
Email the UFB if	f not using Outlook	Municipality	: Westfield	State: NJ Zip: 07090
	Mayor			
First Name	Middle Name	Last Name	Term Expires	Business Email
Michelle	W.	Brindle	12/31/2021	mayorbrindle@westfieldnj.gov
	Chief Admini	strative Officer		
James		Gildea		administrator@westfieldnj.gov
	Chief Financi	al Officer	-	
Scott	Н.	Olsen		cfo@westfieldni.gov
	Municipal Cle	erk	_	
Tara		Rowley		townclerk@westfieldnj.gov
	Registered M	unicipal Accountant	-	
Warren		Korecky		wmkorecky@aol.com
	Governing Bo	ody Members	-	
First Name	Middle Name	Last Name	Term Expires	Business Email
Linda		Habgood	12/31/2021	lhabgood@westfieldnj.gov
Frank		Arena	12/31/2019	farena@westfieldnj.gov
Michael		Dardia	12/31/2021	mdardia@westfieldnj.gov
Joann		Neylan	12/31/2019	jneylan@westfieldnj.gov
David		Contract	12/31/2021	dcontract@westfieldnj.gov
Mark		LoGrippo	12/31/2019	mlogrippo@westfieldnj.gov
Dawn		Mackey	12/31/2021	dmackey@westfieldnj.gov
Douglas		Stokes	12/31/2019	dstokes@westfieldnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Proper	ty Tax Levies - ALL e	entities levying propert	<u>y taxes</u>		Current Year 2018 Budget				
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy		
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			A MAR MAD T Y		
Municipal Purpose Tax	1.490	\$27,662,381.77	16.11%	\$2,710.77	Municipal Purpose Tax	ACTUAL	\$27,975,396.02		
Municipal Library	0.137	\$2,548,401.00	1.48%	\$249.24	Municipal Library	ACTUAL	\$2,571,941.25		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space	110101111	Ψ2,5/1,541.2.		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)				
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)				
Local School District	5.395	\$100,170,477.00	58.35%	\$9,815.15	Local School District	ESTIMATED	\$101,933,988.00		
Regional School District			0.00%	\$0.00	Regional School District	25 Tivil 1125	Ψ101,233,200.00		
County Purposes	2.162	\$40,132,660.69	23.38%	\$3,933.34	County Purposes	ESTIMATED	\$41,108,000.00		
County Library			0.00%	\$0.00	County Library	ESTAMILED	ΨΨ1,100,000.00		
County Board of Health			0.00%	\$0.00	County Board of Health				
County Open Space	0.062	\$1,152,963.70	0.67%	\$112.80	County Open Space	ESTIMATED	\$1,163,000.00		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	ESTRACTED	\$1,105,000.00		
·					(10000)				
Total (Calendar Year 2017 Budget)	9.246	\$171,666,884.16	100.00%	\$16,821.30	Total ESTIMATED amount to be raised	hy taxes	\$174,752,325.27		
Total Taxable Valuation as of (To be used to calculate the current year tax rate		\$1,868,094,590.00			Revenue Anticipated, Excluding Tax Level Budget Appropriations, before Reserve f	vy	17,663,889.73		
	essment	\$1,868,094,590.00 \$181,930.55 ear to Current Year Co	omparison		Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT)	vy for Uncollected Taxes	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27		
(To be used to calculate the current year tax rate	essment	\$181,930.55	<u>omparison</u>		Budget Appropriations, before Reserve f Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before	vy for Uncollected Taxes	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33		
(To be used to calculate the current year tax rate	essment Prior Ye	\$181,930.55 ear to Current Year Co			Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT)	vy for Uncollected Taxes RUT	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06		
(To be used to calculate the current year tax rate	essment Prior Yo Comparison Prior Year	\$181,930.55 ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-)		Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	vy for Uncollected Taxes RUT	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33		
(To be used to calculate the current year tax rate	Prior Year 1.490	\$181,930.55 ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-) 0.51%		Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For the State of Taxes are collection of the State of Taxes are collected as a state of Taxes are colle	vy for Uncollected Taxes RUT	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33		
(To be used to calculate the current year tax rate	essment Prior Ye Comparison Prior Year 1.490 Comparison	\$181,930.55 ear to Current Year Co - Municipal Purposes Current Year 1.498 - Municipal Purposes	Tax Rate % Change (+/-) 0.51% Tax Levy	\$ Change (±/)	Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For	vy for Uncollected Taxes RUT	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33		
(To be used to calculate the current year tax rate	Prior Year 1.490 Comparison Comparison Prior Year Comparison Prior Year	\$181,930.55 ear to Current Year Co - Municipal Purposes Current Year 1.498 - Municipal Purposes Current Year	Tax Rate % Change (+/-) 0.51% Tax Levy 6 Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For the State of Taxes are seen to the State of Taxes are seen to the State of Taxes.	roy for Uncollected Taxes RUT RUT 6 then	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33		
(To be used to calculate the current year tax rate	essment Prior Ye Comparison Prior Year 1.490 Comparison	\$181,930.55 ear to Current Year Co - Municipal Purposes Current Year 1.498 - Municipal Purposes	Tax Rate % Change (+/-) 0.51% Tax Levy		Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For the State of Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Collections - ACTUAL as of Priority Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before In Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes - Before In Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	ryy for Uncollected Taxes RUT String then	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33 98.639		
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Comparison Prior Year 1.490 Comparison Prior Year 2.7,662,381.77	\$181,930.55 ear to Current Year Co - Municipal Purposes Current Year 1.498 - Municipal Purposes Current Year \$27,975,396.02	Tax Rate % Change (+/-) 0.51% Tax Levy 6 Change (+/-) 1.13%	\$313,014.25	Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For the State of the S	ryy for Uncollected Taxes RUT String then	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33 98.63%		
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Year 1.490 Comparison Prior Year 27,662,381.77 Comparison - Impact	\$181,930.55 ear to Current Year Control Year Current Year 1.498 - Municipal Purposes Current Year \$27,975,396.02 on Avg. Residential Ta	Tax Rate % Change (+/-) 0.51% Tax Levy % Change (+/-) 1.13% ax Payment (Mun	\$313,014.25 icipal Purposes Onl	Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For the State of Taxes are seen to the State of Taxes of Taxes are seen to the State of Taxes of Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2017 Total Tax Levy, CY 2017	ryy for Uncollected Taxes RUT String then	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33 98.63% 172,515,653.44 173,646,373.25		
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Year Sessment Prior Year 1.490 Comparison Prior Year \$27,662,381.77 Comparison - Impact Prior Year Comparison - Impact	\$181,930.55 ear to Current Year Co - Municipal Purposes Current Year 1.498 - Municipal Purposes Current Year \$27,975,396.02 on Avg. Residential Ta Current Year 9/	Tax Rate % Change (+/-) 0.51% Tax Levy 6 Change (+/-) 1.13% ax Payment (Mun 6 Change (+/-)	\$313,014.25 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For the State of the S	ryy for Uncollected Taxes RUT String then	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33 98.63% 172,515,653.44 173,646,373.25		
(To be used to calculate the current year tax rate Current Year Average Residential Ass	Prior Year 1.490 Comparison Prior Year 27,662,381.77 Comparison - Impact	\$181,930.55 ear to Current Year Control Year Current Year 1.498 - Municipal Purposes Current Year \$27,975,396.02 on Avg. Residential Ta	Tax Rate % Change (+/-) 0.51% Tax Levy % Change (+/-) 1.13% ax Payment (Mun	\$313,014.25 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve frotal Non-Municipal Tax Levy Amount to be Raised by Taxes - Before Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate For the State of Taxes are seen to the State of Taxes of Taxes are seen to the State of Taxes of Tax Collections - ACTUAL as of Prior Total Tax Revenue, Collections CY 2017 Total Tax Levy, CY 2017	ryy for Uncollected Taxes RUT String then	17,663,889.73 45,821,227.00 \$144,204,988.00 \$172,362,325.27 \$2,386,414.06 \$174,748,739.33		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water Utility	Pool Utility	Additional Utility	2nd Additional Utility	N/A Utility	Utility
08	Surplus	88.70%	\$2,015,062.00	\$2,271,758.00	\$4,286,820.00	\$4,200,000.00			\$86,820.00				
08	Local Revenue	-6.39%	(\$337,491.17)	\$5,279,468.17	\$4,941,977.00	\$3,784,000.00			\$1,157,977.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,073,326.00	\$3,073,326.00	\$3,073,326.00			\$1,151,711.00				
08	Uniform Construction Code Fees	-7.23%	(\$93,548.00)	\$1,293,548.00		\$1,200,000.00				_			
	Special Revenue Items w/ Prior Written Consent	A PARTY		The state of the s			A STATE OF THE STA	Section 18	1488				
	Shared Services Agreements	19.77%	\$87,406.50	\$442,043.50	\$529,450.00	\$529,450.00							
08	Additional Revenue Offset by Appropriations	N/A	\$0.00		\$0.00		_						
10	Public and Private Revenue	-58.60%	(\$81,019.05)	\$138,258.96	\$57,239.91	\$57,239.91		-	_				
08	Other Special Items	7.26%	\$255,060.28	\$3,514,813.54	\$3,769,873.82	\$3,769,873.82						-	
15	Receipts from Delinquent Taxes	-23.93%	(\$330,255.88)	\$1,380,255.88		\$1,050,000.00			_				
	Amount to be raised by taxation	REFE UT	and the little of				THE RESERVE		THE RESERVE TO SERVE THE PERSON NAMED IN	THE RESERVE THE PERSON NAMED IN			
07	Local Tax for Municipal Purposes	-7.00%	(\$2,104,525.86)	\$30,079,921.88	\$27,975,396.02	\$27,975,396.02							
07	Minimum Library Tax	0.92%	\$23,540.25	\$2,548,401.00	\$2,571,941.25	\$2,571,941.25							
54	Open Space Levy Tax	N/A	\$0.00		\$0.00				_				
07	Addition to Local District School Tax	N/A	\$0.00		\$0.00								
08	Deficit General Budget	N/A	\$0.00	-	\$0.00	_	_	_	-				
	Total	-1.13%	(\$565,770.93)	\$50,021,794.93	\$49,456,024.00	\$48,211,227.00	\$0.00	\$0.00	\$1,244,797.00	\$0.00	\$0.00	\$0.00	\$0.0

COA	Budgeted Full-Time		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water Utility	Pool Utility	Additional Utility	2nd Additional Utility	N/A Utility	Utility
20 General Government	22.00	87.00	-7.02%	(\$630,272.00)	\$8,978,276.00	\$8,348,004.00	\$7,452,801.09	\$63,902.91			\$831,300.00	200			
21 Land-Use Administration			310.89%	\$98,760.00	\$31,767.00	\$130,527.00	\$130,527.00							_	
22 Uniform Construction Code	5.00	5.00	16.40%	\$109,927.00	\$670,377.00	\$780,304.00	\$780,304.00	-	_	_				_	
23 Insurance			0.85%	\$53,297.00	\$6,266,639.00	\$6,319,936.00	\$6,319,936.00	-		_	7.0	10)			
25 Public Safety	107.00	51.00	3.90%	\$460,724.15	\$11,809,532.85	\$12,270,257.00	\$12,270,257.00	-				-			
26 Public Works	43.00	2.00	-17.98%	(\$65,637.99)	\$365,137.99	\$299,500.00	\$293,000.00			-	\$6,500.00	_			100
27 Health and Human Services	8.00	4.00	13.31%	\$76,440.00	\$574,432.00	\$650,872.00	\$650,872.00	-		-					
28 Parks and Recreation	2.00	2.00	448.72%	\$35,000.00	\$7,800.00	\$42,800.00	\$42,800.00	_							
29 Education (including Library)	13.00	43.00	0.92%	\$23,540.00	\$2,548,401.00	\$2,571,941.00	\$2,571,941.00	_	_	_	_	_	_		
30 Unclassified			N/A	\$0.00		\$0.00		-	_	_	-				
31 Utilities and Bulk Purchases			4.60%	\$212,983.00	\$4,627,442.00	\$4,840,425.00	\$4,840,425.00			_				_	
32 Landfill / Solid Waste Disposa			N/A	\$0.00	_	\$0.00	4		-	-	_			_	
35 Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	-							
36 Statutory Expenditures			9.65%	\$342,831.00	\$3,553,488.00	\$3,896,319.00	\$3,860,819.00		_		\$35,500.00				
37 Judgements			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	-		-		_		-	
42 Shared Services		A THURST	10.28%	\$49,368.00	\$480,082.00	\$529,450.00	\$529,450.00	_			/	_	_	_	
43 Court and Public Defender	6.00	2.00	0.60%	\$2,876.88	\$478,155.12	\$481,032.00	\$481,032.00		_			_			
44 Capital			56.56%	\$625,000.00	\$1,105,000.00	\$1,730,000.00	\$1,725,000.00	-	-	Action to the same of the same	\$5,000.00	-	_	_	
45 Debt			20.56%	\$531,600.00	\$2,585,060.00	\$3,116,660.00	\$3,116,660.00						_		11-11-1
46 Deferred Charges			27.24%	\$119,148.00	\$437,349.00	\$556,497.00	\$190,000.00	_		T-Direct	\$366,497.00	_	-	_	
48 Debt - Type 1 School District			N/A	\$0.00		\$0.00	-						_		100
50 Reserve for Uncollected Taxes			1.92%	\$45,000.00	\$2,345,000.00	\$2,390,000.00	\$2,390,000.00			SAN TO SAN THE		_	-		
55 Surplus General Budget			N/A	\$0.00	-	\$0.00	-		_				_	_	
Total	206.00	196.00	4.41%	\$2,090,585.04	\$47,365,438.96	\$49,456,024.00	\$48,147,324.09	\$63,902.91	\$0.00	\$0.00	\$1,244,797.00	\$0.00	\$0.00	\$0.00	\$0.0

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

		SIRUCIURAL	BUDGET IN	IDALANCES
	Non-recurring appropriation Future Year-Appropriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X		Reserve for Prepaid School Taxes	\$1,400,856.50	If prepaid is not available to anticipate in 2018 it will have to be replaced by the use of another revenue.
1			φ1,400,630.30	
100				
12.13				
3				
-				

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Asses	<u>ssments - Taxable Propei</u>	rties (October 1, 2017 Valu	<u>e)</u>	Property Tax Assessments - Exempt Properties (October 1, 2					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total		
1 Vacant Land		257	\$13,162,700.00	0.70%	15A Public Schools	15	\$35,560,400.00	28.64		
2 Residential		9,200	\$1,673,761,100.00	89.60%	15B Other Schools	1	\$2,826,700.00	2.28		
3A/3B Farm		1	\$4,200.00	0.00%	15C Public Property	120	\$37,853,300.00	30.48		
4A Commercial		403	\$157,854,800.00	8.45%	15D Church and Charities	48	\$26,203,000.00	21.10		
4B Industrial		4	\$1,441,600.00	0.08%	15E Cemeteries & Graveyards	5	\$4,136,300.00	3.33		
4C Apartments		12	\$20,306,100.00	1.09%	15F Other Exempt	58	\$17,593,000.00	14.17		
5A/5B Railroad				0.00%	- 11-					
6A/6B Business Person	nal Property		\$1,564,090.00	0.08%	_					
Total		9,878	\$1,868,094,590.00	100.00%	Total	247	\$124,172,700.00	100.00		
Equalized Valu	(%), Assessed to True ation, Taxable Prope	erties	24.05% \$7,767,545,072.77		Percentage of Exempt vs. Non-Exempt Properties	6.65%				
Total # of	property tax appeals	filed in 2017	County Tax Board	250.00						
			State Tax Court	2.00						
Number of 201	7 County Tax Board	decisions appealed to Tax	Court	50.00						
Number of pen	ding property tax app	peals in State Tax Court		43.00						
Amount paid or	at by municipality for	r tax appeals in 2017		\$356,871.26						

	Prior Budget Year's Paym	<u>ients in Lieu of Tax (F</u>	PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT	- -	Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2017 Total Tax Rate
G	Commercial/Industrial Exemption		rfalery, weelward		
I	Dwelling Exemption				
J	Dwelling Abatement				
K	New Dwelling/Conversion Exemption				
L	New Dwelling/Conversion Abatement				
N	Multiple Dwelling Exemption				
O	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

							2 - 2		Long Term	ax Exemptions									
Prior Budget Year	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Yes	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down		Arraged Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down		A 4 17 - 1	Taxes if Billed In Full	Project	Type of Project (use drop-down			Taxes if Bi In Full
	10. 00.00	THEOT DINING	7 Listasca Value	2017 Total Tax Raic	Ivant	tor data chuy)	FILO1 BIRING	Assessed value	2017 I Otal Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2017 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2017 Total Ta
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		w Andrews																	
								70 (10 (0.00))	Internal Control										
														1.00					-
g Term Exemptions - C	Column Total	0.00	0.00	0.00	Total Long Term Exemption	ns - Column Total	\$0,00	\$0.00	\$0.00	Total Long Term Exemptio	no Column Total	\$0.00	F0.00	60.00					
" if Grand Total		0.00	0.00	1 0.00	Town Long Term Exemption	S - Columbi 10tal	30,00	30.00	1 \$0.00	Total Long Term exemptio	uz - Column 10tal	\$0.00	\$0.00		Total Long Term Exemptio		\$0.00		+
									Clas	et UFR-6	<u> </u>	П			Total Long Term Exempt	IOIS - GRAND TOTAL	\$0.00	\$0.00	Chara III

Sheet UFB-6

Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit		# of Part-Time Employees	Total Personnel	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	0.00	0.00					
Supervisory Staff (Department Heads & Managers)	25.00	0.00	3,483,062.00	\$2,490,760.00		\$333,015.00	\$468,744.00	\$190,543.00
Police Officers (Including Superior Officers)	59.00	0.00	2,835,136.00					\$77,964.00
Fire Fighters (Including Superior Officers)	36.00	0.00	5,358,249.00	\$3,450,232.00		\$886,009.00		\$55,949.00
All Other Union Employees not listed above	71.00	11.00	6,849,061.00				\$1,336,820.00	\$322,235.00
All Other Non-Union Employees not listed above	15.00	6.00	1,369,182.00			\$111,577.00	\$226,609.00	\$73,266.00
Totals	206.00	17.00	19,894,690.00	\$11,232,639.00		\$3,306,953.00	\$3,668,141.00	\$719,957.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	C 177 " 6	Current Year				
	Current Year # of	Annual Cost	T . 1.0	Prior Year # of	Prior Year Annual	
	Covered Members (Medical & Rx)	Estimate per	Total Current		Cost per Employee	
Active Employees - Health Benefits - Annual Cost	(Medical & Kx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Single Coverage	55.00	011 415 50	Ф.СОД 0.50 .CO			
Parent & Child	55.00	\$11,415.52	\$627,853.60	58.00	\$11,199.19	\$649,553.02
	19.00	\$23,795.21	\$452,108.99	19.00	\$22,772.45	\$432,676.55
Employee & Spouse (or Partner)	22.00	\$28,696.14	\$631,315.08	21.00	\$27,558.12	\$578,720.52
Family	88.00	\$34,918.40	\$3,072,819.20	89.00	\$33,470.96	\$2,978,915.44
Employee Cost Sharing Contribution (enter as negative -)			(\$1,095,838.86)			(\$1,112,287.62)
Subtotal	184.00		\$3,688,258.01	187.00		\$3,527,577.91
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)		PER LE LENGUE	\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$12,552.45	\$100,419.60	8	\$11,983.35	\$95,866.80
Parent & Child	6	\$23,686.12	\$142,116.72	5	\$22,894.68	\$114,473.40
Employee & Spouse (or Partner)	18	\$26,967.23	\$485,410.14	21	\$26,962.73	\$566,217.33
Family	27	\$36,467.44	\$984,620.88	30	\$34,250.68	\$1,027,520.40
Employee Cost Sharing Contribution (enter as negative -)			(\$8,361.24)		+- 1,== 3100	31,021,023110
Subtotal	59.00		\$1,704,206.10	64.00		\$1,804,077.93
GRAND TOTAL	243.00		\$5,392,464.11	251.00		\$5,331,655.84

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)? Is prescription drug coverage provided by the SHBP (Yes or No)?

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Cross David		(cne	eck applicable	cable items)	
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement	
PBA Local #90	348.00		X		rigicoment	
MBA Branch #30	290.00		X			
Feamsters Local #469	110.00		X			
CWA Local #1040	55.00		X			
Non-represented Employees	360.00		X	Х		
Totals	1163.00	\$514,024.00				
Tatal Founda D		000.000				
Total Funds Reserved	as of end of 2017 propriated in 2018	\$95,000.00 \$40,000.00				

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross		Net		Current Year	2019	2020	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$30,376,000.00	\$30,376,000.00	\$0.00	Heilitz Frank Daineinel	#215,000,00	#205 000 00	000 000 00	
Regional School Debt	Ψ30,370,000.00	\$50,570,000.00	\$0.00	Utility Fund - Principal Utility Fund - Interest	\$315,000.00		\$325,000.00	\$1,018,000.00
			\$0.00	Bond Anticipation Notes - Principal	\$67,040.00	\$57,590.00	\$47,433.75	\$72,826.25
Utility Fund Debt				Bond Anticipation Notes - Interest				
Water			\$0.00	Bonds - Principal	\$2,550,000.00	\$2,605,000.00	\$2,655,000.00	\$15,736,000.00
Pool	\$1,983,000.00	\$1,983,000.00	\$0.00	1 I	\$549,660.00		\$424,060.00	\$1,486,745.00
Additional			\$0.00	11	\$17,000.00		\$17,000.00	\$90,000.00
2nd Additional			\$0.00	11	Ψ17,000.00	\$17,000.00	Ψ17,000.00	\$30,000.00
N/A			\$0.00	1				
0			\$0.00	íl —	\$3,498,700.00	\$3,493,500.00	\$3,468,493.75	\$18,403,571.25
Municipal Purposes						1 40,000,000	43,100,133.13	Ψ10,103,371.22
Debt Authorized	\$3,165,651.82		\$3,165,651.82	Total Principal	\$2,882,000.00	\$2,947,000.00	\$2,997,000.00	\$16,844,000.00
Notes Outstanding			\$0.00	11 <u></u>	\$616,700.00		\$471,493.75	\$1,559,571.25
Bonds Outstanding	\$23,546,000.00	\$207,307.62	\$23,338,692.38	% of Total Current Year Budget	7.07%		V.1,130,13	41,000,071.20
Loans and Other Debt	\$141,000.00		\$141,000.00			4		
		·		Description		Debt Not Liste	ed Above	
Total (Current Year)	\$59,211,651.82	\$32,566,307.62	\$26,645,344.20	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	30,316			Total Other				
Per Capita Gross Debt	\$1,953.15			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$878.92			Rating	Aa	AAA		
				Year of Last Rating	2016	2017		
3 Yr. Average Property Valuation	-	\$7,616,595,107.33						
		_		Mark "X" if Municipality has no	bond rating			
Net Debt as % of 3 Year Avg Property	Valuation	0.35%						
								

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or					i e	
Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Borough of Chatham	Health and Environmental		7/10/2017	12/31/2020	\$85,300.00
Providing	Borough of Fanwood	Health and Environmental		1/1/2017	12/31/2019	\$44,163.00
Providing	Borough of Garwood	Health and Environmental		1/1/2016	12/31/2018	\$51,581.00
Providing		Health and Environmental		1/1/2017	12/31/2019	\$39,396.00
Providing	Borough of New Providence	Health and Environmental		1/1/2016	12/31/2018	\$57,735.00
Providing	Borough of Roselle Park	Health and Environmental		1/1/2018	12/31/2020	\$140,281.00
Providing	City of Summit	Health and Environmental		1/1/2017	12/31/2019	\$110,994.00
Providing	Township of Scotch Plains	Leaf Disposal Location	Provides disposal site for township leaves	10/1/2017	9/30/2018	savings
		Procuring Electricity & Natural			272072010	bu i ingo
Receiving	NJ SEM Joint Meeting	Gas		6/2/2009	ongoing	savings
			En la			
					Estel (25%)	
						Saleman drail
THE RESERVE						

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality N/A

USER FRIENDLY BUDGET SECTION - Notes

(Proced ALT Enterted for the annual line in our time)						
(Press ALT-Enter to go to a new line in each cell) N/A						
	발표가 많은 전에 가장하여 가지 한 규칙하다면서 가장 하는데 보지는 나가 가장 한 번 때문을 입었어 하고 있었습니다.					
	1 5 N T. H.					
방문이 통신하고 있었습니다. 그는 나는 사람들은 보고 있는 사람들은 아무리를 보고 있다면 하는 것이 되었다. 그는 사람들은 사람들은 사람들이 없는 것이다.	[1994] [2014] [18 14] [18 14] [18 14] [18 14] [18 14] [18 14] [18 14] [18 14] [18 14] [18 14] [18 14] [18 14]					
	이 그들은 이번 수는 사람들은 아이를 가지 않는데 하는데 하는데 하는데 하는데 그를 하는데 되었다. 그들은 사람이 되었다면 하는데					
[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	사용 프로마트 (1985년 1985년 1985년 - 1985년 1987년 1985년 1987년 198					
	내 보기 내용 시작하는 경기를 받는 것이 보고 있다. 하고 그리고 있는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하					
	화가 없어요 그리고 바다 가는 시간에 되었다면 하는데 되었다면 하고 있는데 하는데 하는데 이렇게 되었다면 하는데 얼마나 때문에 없었다.					
내용 공장을 가지 않는 것이 없는 것이 되었다. 그 가는 이번 사람들이 되었다면 하셨다면 가장 그렇지 않는데 되었다.						
	[2019] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4					
하면 보고 하다면 하면 바다 보다 보다 하는데						
	는 사람들은 100mm (1995년 1995년 1995년 1995년 1995년 1995년 1995년 1995년 1995년 1996년 1996년 1996년 1996년 1996년 1996년 1996년 1997년 1997년 1					
	나는 사람들은 아이들 아이들이 살아 있다면 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 나를 하는데 없다면 하는데 하는데 나를 하는데 없다면 하는데					
	[[2] [[4] [[4] [[4] [[4] [[4] [[4] [[4]					
	[MAN HOLD NOTE TO A STORE OF THE					